

701—65.6(452A) Persons authorized to place special fuel in the fuel supply tank of a motor vehicle or aircraft. The only persons authorized to place special fuel into the fuel supply tank of a motor vehicle or aircraft are: (1) licensed special fuel dealers, or (2) licensed special fuel users. Special fuel can be dispensed into the fuel supply tank of a motor vehicle or aircraft from a motor vehicle or aircraft special fuel holding tank only by the owner or possessor of the holding tank and the owner or possessor need not be licensed for that purpose. (See rule 65.3(452A).)

65.6(1) *Special fuel dealer's license.* Anyone who delivers special fuel into the fuel supply tank of a motor vehicle or aircraft, which tank is owned by some other person, must be licensed as a special fuel dealer. A dealer may also fuel the dealer's own vehicles or aircraft under this license.

65.6(2) *Special fuel user's license.* Anyone who delivers special fuel into the fuel supply tank of a motor vehicle or aircraft, which tank is owned or leased by the person delivering it, must be licensed as a special fuel user unless the fuel is dispensed from a motor vehicle or aircraft special fuel holding tank. If that same person delivers the fuel into tanks owned by others, that person must be licensed as a dealer in lieu of being licensed as a user.

65.6(3) *Special fuel "mobile" tank exemption.* When a person has a special fuel storage tank which is "mobile" and the storage is moved from location to location, that person may be issued a special fuel user's license. This licensee will be allowed to move the storage tank to a new location without procuring a new license for each new location. The issuance of this license is discretionary with the director and the license will be issued only when the person requesting the license shows a need for mobile storage. The license will be issued to the licensee at the licensee's principal place of business and each mobile storage tank is deemed a separate pump at that location.

The operation of such licensed mobile storage shall be subject to the following conditions:

- a. Each mobile storage tank must be fixed with licensed, metered pumps.
- b. Each mobile storage tank shall be assigned a separate number, and the gallonage shall be reported on a per-tank basis.
- c. Each mobile storage tank shall have printed thereon, in strokes not less than six inches in height and three-fourths inches in width, the unit number and licensee's license number.
- d. There may be a total of only nine mobile storage tanks operated under a single license. If the licensee operates more than nine such storage tanks, the licensee must obtain a separate license for each multiple of nine or fraction thereof.
- e. When a licensee changes the licensee's principal place of business, the license shall be canceled and the person must apply for a new license.
- f. All records required to be kept shall be maintained at the licensee's principal place of business.
- g. Except for the requirement of having a separate license for each location where special fuel is used, the licensee shall be subject to all the requirements of other licensed special fuel users.

65.6(4) *Exemption for emergency filling by distributors.* Upon request from a stranded motorist, a licensed special fuel distributor may place up to 20 gallons of special fuel into the fuel supply tank of the stranded vehicle without being considered by the department in violation of Iowa Code section 452A.74(5) (acting as a special fuel dealer without a license), provided the distributor remits the tax thereon with the next report.

This rule is intended to implement Iowa Code sections 452A.36 and 452A.38.